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CHARLES ELMOR

(34,385)

Supreme Court of the United States

OCTOBER TERM, 1929.

No. 254.

NEW JERSEY BELL TELEPHONE COMPANY,
Appellant,

vs.

THE STATE BOARD OF TAXES AND ASSESSMENT OF THE STATE OF NEW JERSEY,
Respondent.

Notice of Motion, and Motion to Advance.

WILLIAM A. STEVENS,
Attorney General.

DUANE E. MINARD,
Assistant Attorney General,
Attorneys for Respondent.

Arthur W. Cross, Law Printer, 55-57 Lafayette Street, Newark, N. J.

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IN THE SUPREME COURT OF THE
UNITED STATES.

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NEW JERSEY BELL TELEPHONE COMPANY,
Appellant,

vs.

THE STATE BOARD OF TAXES AND ASSESSMENT
OF THE STATE OF NEW JERSEY,
Respondent.

NOTICE OF MOTION TO ADVANCE.

TO:
Frankland Briggs, Esquire,
Attorney for Appellant.

PLEASE TAKE NOTICE that on Monday, October 7, 1929, upon the opening of the Court, we will submit to the Court the annexed motion to advance the argument of this cause.

WILLIAM A. STEVENS,
Attorney General.

DUANE E. MINARD,
Assistant Attorney General,
Attorneys for Respondent.

September 25, 1929.

Timely notice acknowledged this 27th day of September, 1929.

FRANKLAND BRIGGS,
Attorney for Appellant.

(34,385)

IN THE SUPREME COURT OF THE UNITED STATES.

October Term, 1929.

No. 254.

NEW JERSEY BELL TELEPHONE COMPANY,
Appellant,

vs.

THE STATE BOARD OF TAXES AND ASSESSMENT OF THE STATE OF NEW JERSEY,
Respondent.

MOTION OF RESPONDENT TO ADVANCE.

Comes now the State Board of Taxes and Assessment of the State of New Jersey, respondent herein, and moves that this case be advanced for early hearing and in support of its motion makes the following brief statement of the matter involved and the reasons relied upon for advancement:

This case involves the validity of a tax imposed by the State of New Jersey upon the plaintiff amounting, for the year 1928, to $1,058,997.85. Approximately half of this amount was paid on or before June 1, 1928. The balance remains unpaid pending the determination of this appeal.

The tax in question is assessed by the respondent and the amount thereof is apportioned and distributed among 531 municipalities through which the plaintiff maintains and operates its telephone lines, in proportion to the length of the telephone line in the streets or public places of each municipality. The amounts due to the several municipalities, ranging up to $185,000, is set up in the annual budget as anticipated revenue for the current year. If payment is

delayed the budget has to be balanced by borrowing and by carrying the deficiency in subsequent budgets until paid, or met by an additional assessment on other ratables. As a result of this litigation 531 municipalities suffered deficiencies in revenue in 1928 which they must carry until this appeal is determined. Moreover, this is an annually recurring tax and the assessment of a similar amount for 1929, of which half was due June 1, and the balance will be due December 1, 1929, is now under review, the outcome of which will be governed by the determination of this appeal.

Wherefore the respondent prays that the case may be advanced upon the calendar and assigned for hearing at an early date.

Respectfully submitted,

WILLIAM A. STEVENS,
Attorney General.

DUANE E. MINARD,
Assistant Attorney General,
Attorneys for Respondent.

October 7, 1929.

I concur in the foregoing motion.

FRANKLAND BRIGGS,
Attorney for Plaintiff.